

**WINDELS MARX LANE & MITTENDORF, LLP**

156 West 56th Street  
New York, New York 10019  
Tel: (212) 237-1000  
Fax: (212) 262-1215

*Special Counsel for Irving H. Picard, Trustee  
for the Substantively Consolidated SIPA Liquidation  
of Bernard L. Madoff Investment Securities LLC  
and the Chapter 7 Estate of Bernard L. Madoff*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION  
CORPORATION,

Plaintiff-Applicant,

v.

BERNARD L. MADOFF INVESTMENT  
SECURITIES LLC,

Defendant,

In re:

BERNARD L. MADOFF,

Debtor.

IRVING H. PICARD, Trustee for the  
Substantively Consolidated SIPA Liquidation of  
Bernard L. Madoff Investment Securities LLC  
and Bernard L. Madoff,

Plaintiff,

v.

NAIDOT & CO. and BESSEMER TRUST  
COMPANY,

Defendants.

Adv. Pro. No. 08-01789 (CGM)

SIPA Liquidation  
(Substantively Consolidated)

Adv. Pro. No. 11-02733 (CGM)

**CERTIFICATE OF SERVICE**

I hereby certify that on December 19, 2022 a copy of the following document was filed electronically: *Trustee's Memorandum of Law in Opposition to Defendants' Motion to Dismiss.*

Notice of this filing has been sent through the Court's Electronic Case Filing System and via electronic transmission to the email addresses designated for delivery set forth on the attached Schedule A.

/s/ John J. Tepedino  
John J. Tepedino ([jtepedino@windelsmarx.com](mailto:jtepedino@windelsmarx.com))  
Windels Marx Lane & Mittendorf, LLP  
156 West 56th Street  
New York, New York 10019  
Tel: (212) 237-1000

*Special Counsel to Irving H. Picard, Trustee for  
the Substantively Consolidated SIPA Liquidation  
of Bernard L. Madoff Investment Securities LLC  
and the Chapter 7 Estate of Bernard L. Madoff*

**SCHEDULE A**

Heather Lamberg ([hlamberg@winston.com](mailto:hlamberg@winston.com))  
Winston & Strawn LLP  
1901 L Street, N.W.  
Washington D.C., DC 20036

*Attorneys for Naidot & Co. and Bessemer Trust Company.*